

The theme for the CIGAR conference is Public Accountability and Democracy in Times of Crisis: An Interdisciplinary Dialogue™. Under the extraordinary experiences of COVID-19, governments have been confronted with various difficulties, and it has been more crucial to deliver public services to citizens efficiently and effectively in the principle of fairness. In such critical situations, public accountability has become more crucial instrument in democratic society, and more discussions on a system of democratic governance have been increasingly required. The concept has expanded from financial and legal accountability to managerial and policy accountability. Of course, accountability originates from accounting focusing on financial information. However, in order to respond to the expanded accountability, especially to cope with emerging complexed problems like COVID-19, global warming, aging and divide, public sector accounting has to respond these needs and develop its functions over democratic dialogue and discussions beyond financial, non-financial reporting. From this perspective, participants are encouraged to submit papers in exploring relations of public accountability and democracy using accounting, political, sociological, economics theory and so on. Interdisciplinary approaches and comparative studies from outside of accounting are very welcome. Traditional approaches and fields of public sector accounting research such as utility in accrual accounting, management accounting, budgeting, and auditing are also welcome.